

FILE COPY

DARLENE GREEN
Comptroller



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS

Internal Audit Section



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September 8, 2006

Ms. Kathleen Buescher, President/CEO
Provident Counseling
2650 Olive Street
St. Louis, MO 63103

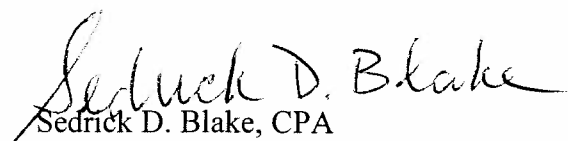
RE: Fiscal Monitoring Report of Provident Counseling
(#2006-SLATE-16)

Dear Ms. Buescher:

Enclosed is a report of our fiscal monitoring review of Provident Counseling (Contract #109-06) for the period October 1, 2005 through June 30, 2006. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Provident Counseling. Our fieldwork was substantially complete on September 1, 2006. There are no observations.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and an agreement with the St. Louis Agency on Training and Employment to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Charles Schroeder at 589-6089.

Sincerely,


Sedrick D. Blake, CPA
Internal Audit Executive

Enclosure

cc: Honorable Darlene Green, Comptroller
Tom Jones, Director, St. Louis Agency on Training and Employment (SLATE)



CITY OF ST. LOUIS

ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT (SLATE)

*PROVIDENT COUNSELING
CONTRACT #109-06*

FISCAL MONITORING REVIEW

OCTOBER 1, 2005 THROUGH JUNE 30, 2006

PROJECT #2006-SLATE16

DATE ISSUED: SEPTEMBER 8, 2006

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
CONNECTION TO SUCCESS
CONTRACT #109-06
FISCAL MONITORING REVIEW
OCTOBER 1, 2005 THROUGH JUNE 30, 2006

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**CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
CONNECTION TO SUCCESS
CONTRACT #109-06
FISCAL MONITORING REVIEW
OCTOBER 1, 2006 THROUGH JUNE 30, 2006**

INTRODUCTION

Background

Contract Name: Provident Counseling
Contract Number: #109-06
Contract Period: October 1, 2005 through June 30, 2006
Contract Amount: \$85,001.53

This contract provides Workforce Investment Act funds through the St. Louis Agency on Training and Employment (SLATE) to Provident Counseling for its Workforce Investment Act Adult program. The Provident Counseling organization was responsible for recruitment of clients, to enroll at least forty-seven (47) adults in job seeking skills class, job development/placement, and follow-up. Their goal was to place forty (40) clients into employment. The jobs are for regular full-time employment at an average pay rate of \$9.00 per hour. Also, the Agency must provide follow-up services at 30 days, 90 days, 6 months and 12 months.

Purpose

The purpose of our review was to determine Provident Counseling compliance with federal, state and local SLATE requirements for the period October 1, 2005 through June 30, 2006, and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding Provident Counseling's internal controls relating to the grant administered by the St. Louis Agency on Training and Employment (SLATE), tested evidence supporting the reports the agency submitted to SLATE and performed other procedures considered necessary. Our fieldwork was substantially complete on September 1, 2006.

**CITY OF ST. LOUIS
ST. LOUIS AGENCY ON TRAINING AND EMPLOYMENT
PROVIDENT COUNSELING
CONTRACT #109-06
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OCTOBER 1, 2006 THROUGH JUNE 30, 2006**

CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that Provident Counseling did not fully complied with federal, state and local SLATE requirements.

Status of Prior Observations

The agency's most recent fiscal monitoring report dated July 14, 2004 identified no observations.

A-133 Status

According to a letter received from Agency management, Provident Counseling was not required to obtain an A-133 audit for the period ended December 31, 2004 because they did not expend \$500,000 or more in federal funds.

Summary of Current Observations

We noted no observations during our review.